SCHEDULE 10.2

INTERNATIONAL CONFERENCE ON ASSISTANCE TO AFRICAN CHILDREN
FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

Funds received from:	
National Committees for UNICEF	
Austria	18,692
Canada	16,807
Italy	100,000
Japan	25,000
New Zealand	541
Spain	24,752
Switzerland	20,000
United Kingdon of Great Britain and Northern Ireland	29,703
United States of America	25,000
Subtotal	260,495
Non-goverhmental organizations	
ARAMCO	73,333
Total funds received	333,828
Expenditures incurred	270,802
Unspent balance	63,026

SCHEDULE 10.3

WORLD SUMMIT FOR CHILDREN AND RELATED ACTIVITIES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

	Funds	
	Summit	Mobilization
GOVERNMENTS		
Albania	0	2,000
Bangladesh	1,522	
Barbados	1,997	
Belarus	15,000	
Belgium	100,000	
Bhutan	5,000	
Brazil	30,000	
Cameroon	7,407	
Canada	208,333	
Chad	1,064	
Chile		5,000
China	25,000	25,000
Cuba	4,000	
Czechoslovakia a/		100,000
Denmark	87,009	
Djibouti	1,000	
Dominica	500	
El Salvador	5,000	
Ethiopia	1,000	
Finland	174,376	76,000
France	114,504	
Germany	232,643	32,258
Greece	5,163	
Holy See		5,000
India	1,000	
Indonesia	20,000	30,000
Ireland	159,270	
Italy	150,000	100,000
Japan	200,000	
Jordan	5,000	
Kenya		1,656
Kuwait	100,000	
Lebanon	5,000	
Liechtenstein	2,000	
Luxembourg		16,046
Malaysia	50,000	
Maldives	500	1,000
Mali	57,592	
Mexico	75,000	
Myanmar	2,318	
Nepal		1,000
Netherlands	100,000	
Nigeria	50,000	
Norway	96,952	

SCHEDULE 10.3 (continued)

	Funds	
	Summit	Mobilization
Pakistan	50,080	
Philippines	2,500	
Republic of Korea		50,000
Romania	10,000	
Russian Federation	100,000	
Saudi Arabia	20,000	
Senegal		23,904
Singapore	10,000	
Sri Lanka	2,500	
Sudan	25,000	
Sweden	200,000	
Switzerland		50,000
Thailand	2,000	
Tunisia	2,000	
Turkey	25,000	
Uganda		30,000
Ukraine	15,000	
United Kingdom of Great Britain and Northern Ireland	134,615	
United States of America	150,000	
Venezuela		50,000
Yugoslavia (former)		20,000
Zaire	50,000	
Zimbabwe	50,000	
Subtotal	2,943,845	618,864
NATIONAL COMMITTEES FOR UNICEF		
Austria		5,505
Belgium		10,000
Canada		50,877
Germany		130,000
Greece	31,319	
France		49,541
Italy		49,196
Japan		133,333
Luxembourg		2,857
Netherlands		150,000
New Zealand		1,120
Portugal		2,502
San Marino		811
Spain		129,314
Sweden		25,000
Switzerland		20,000
Turkey		25,000
United Kingdom of Great Britain and Northern Ireland		114,814
United States of America		290,000

SCHEDULE 10.3 (concluded)

		Funds	
		Summit	Mobilization
Yugoslavia (former)			1,932
Subtotal		31,319	1,191,802
OTHERS b/			
Congo			811
Saudi Arabia			25,000
United States of America		500	700
		500	26,511
TOTAL FUNDS RECEIVED		2,975,664	1,837,177
EXPENDITURES INCURRED		2,890,756	1,799,550
TRANSFER OF UNSPENT BALANCE TO MISCELLANEOUS INCOME		84,908	37,627
BALANCE		0	0
BUDGETS APPROVED BY THE EXECUTIVE BOARD	5,134,445	2,994,762	2,139,683

a/ In a letter dated 10 December 1992, the Permanent Representative of Czechoslovakia informed the Secretary-General that the Czech and Slovak Federal Republic would cease to exist on 31 December 1992 and that the Czech Republic and the Slovak Republic, as successor States, would apply for membership in the United Nations. The Czech Republic and the Slovak Republic were admitted as Member States on 19 January 1993.

b/ Contributions received from individuals and private organizations in these countries.

SCHEDULE 11

INCOME, EXPENDITURES AND FUND BALANCE RELATED TO PROCUREMENT SERVICES FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(United States dollars)

SOURCES OF FUNDS	
Fund balance, 1 January 1992	854,848
Funds received	5,452,161
Price variance	2,037,532
Total funds available	8,344,541
USES OF FUNDS	
Staff-related expenses	5,805,416
Transfer to miscellaneous income	539,125
Total expenditures	6,344,541
Fund balance, 31 December 1993	2,000,000

SCHEDULE 12

SUMMARY OF OVEREXPENDITURES IN COUNTRY PROGRAMMES
FOR THE BIENNIUM ENDED 31 DECEMBER 1993

(In United States dollars)

Region/country	General resources	Supplementary funds	Total
AFRICA			
Angola		276,089	276,089
Benin		8,270	8,270
Burkina Faso		10,579	10,579
Cameroon		3,523	3,523
Central African Republic		58,024	58,024
Comoros		1,868	1,868
Congo		36,324	36,324
Côte d'Ivoire		31,179	31,179
Eritrea		17,127	17,127
Ethiopia		88,552	88,552
Ghana		7,950	7,950
Guinea		32,885	32,885
Kenya		287,040	287,040
Lesotho		49,651	49,651
Liberia		139,257	139,257
Madagascar		4,664	4,664
Malawi		22,087	22,087
Mali		13,394	13,394
Mauritania		821	821
Mozambique		62,173	62,173
Namibia		88,199	88,199
Niger		54,237	54,237
Nigeria		57,822	57,822
Rwanda	12,940	9,745	22,685
Senegal		5,179	5,179
Sierra Leone		9,050	9,050
Somalia		340,329	340,329
Togo		2,711	2,711
Uganda		99,342	99,342
United Republic of Tanzania		300	300
Zaire		28,474	28,474
Zambia		39,243	39,243
Zimbabwe		13,509	13,509
Total, Africa	12,940	1,899,597	1,912,537
AMERICAS AND THE CARIBBEAN			
Belize		699	699
Bolivia	8,635	496,365	505,000
Brazil		45,255	45,255
Central America and Panama		4,106	4,106
Colombia		98,151	98,151
El Salvador		28,790	28,790
Haiti	157,623	10,200	167,823
Honduras		11,962	11,962
Nicaragua		19,334	19,334
Panama		5,684	5,684
Peru		5,541	5,541
Total, Americas and the Caribbean	166,258	726,087	892,345
ASIA			
Afghanistan		138,430	138,430
Bangladesh		63,255	63,255
Bhutan		76	76
Cambodia		10,678	10,678
China		38,764	38,764
India		201,714	201,714

SCHEDULE 12 (concluded)

Region/country	General resources	Supplementary funds	Total
Lao People's Democratic Republic		53,949	53,949
Maldives		75	75
Myanmar		76,711	76,711
Nepal		82,595	82,595
Pacific Island countries		10,925	10,925
Pakistan		64,947	64,947
Philippines		21,288	21,288
Sri Lanka		24,986	24,986
Thailand		20,145	20,145
Viet Nam		21,100	21,100
Total, Asia		829,638	829,638
EUROPE			
Albania		32,630	32,630
Georgia		101,012	101,012
Romania		27,478	27,478
Yugoslavia (former)		265,697	265,697
Total, Europe		426,817	426,817
MIDDLE EAST AND NORTH AFRICA			
Egypt		14,785	14,785
Iraq		102,825	102,825
Jordan		13,206	13,206
Lebanon		52,338	52,338
Morocco		52,397	52,397
Sudan		26,479	26,479
Sudan (Operation Lifeline Sudan)		494,186	494,186
Turkey		41,644	41,644
West Bank and Gaza		24,880	24,880
Yemen		8,142	8,142
Total, Middle East and North Africa		830,882	830,882
INTERREGIONAL			
Bamako Initiative		5,055	5,055
Mortality Reduction Reserve		31,696	31,696
Total, Interregional		36,751	36,751
Grand total	179,198	4,749,772	4,928,970

Annex I

STATISTICAL AND OTHER DATA

The present annex comprises tables giving statistical and other data concerning UNICEF activities which, although not forming part of the financial statements, are provided for information purposes.

Tables

1. Total programmes funded from general resources and supplementary funds approved during the biennium ended 31 December 1993 (summary by region and type of programme).

2. Summary of programmes funded from general resources approved by the Executive Board during the biennium ended 31 December 1993 (by region and type of programme).

3. Programmes entering into effect during 1992-1993 between Board sessions corresponding to specific contributions received or pledged during 1992-1993 and adjustments and transfers.

4. Summary of expenditures in 1992-1993 by region and type of programme.

5. Expenditure for cooperation by programme in 1992 and 1993.

6. Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1993.

Table 1

Total programmes funded from general resources and supplementary funds approved during the biennium ended 31 December 1993 (summary by region and type of programme)

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Health	104,668	53,500	26,522	12,983	135,697	53,778	13,292	15,965	1,492	51,758	281,691	187,984	469,675	28
Water supply and sanitation	47,012	16,562	4,137	6,693	44,911	22,772	2,943	2,107	2,000	4,250	101,003	52,384	153,387	9
Nutrition and household food security	14,008	8,361	5,134	1,725	15,658	7,935	221	944	1,592	6,960	36,613	25,925	62,538	4
Education	26,372	17,054	15,362	12,439	34,074	32,942	3,360	7,641	5,000	11,840	84,158	81,915	166,083	10
Young child development	962	1,867	3,384	1,758	75	810	310	150			4,731	4,585	9,316	1
Community organization and development	13,194	3,415	1,605	2,377	1,149	748		245	1,500	4,290	17,448	11,074	28,522	2
Area-based, integrated and urban services	15,111	2,164	2,354	1,893	8,524	9,861	5,075	4,866			31,064	18,784	49,848	3
Women-centred programmes	2,824	240	2,680	3,398	7,809	6,093	360	685	2,000	3,046	15,873	13,463	29,336	2
Children in especially difficult circumstances	4,837	2,922	14,264	11,158	5,640	3,275	890	315	123	3,283	25,754	20,954	46,708	3
Advocacy	11,232	5,527	5,319	871	6,945	6,732	90	4,505	325	15,081	23,911	32,716	56,627	3
Planning and social statistics	11,918	4,543	6,885	815	3,937	4,666	2,130	2,298	591	17,630	25,461	30,151	55,612	3
Programme support	16,092	17,344	14,175	2,515	21,184	11,806	1,144	1,017		3,001	52,595	35,683	88,278	5
Emergency relief and rehabilitation	125,011	66,361	1,297	973	12,296	2,019	52,683	63,096	43,238	42,362	244,525	174,810	419,335	25
Unallocated reserve b/			615			3,000				33,849	615	36,849	37,464	2
Total	393,261	199,860	103,933	59,598	297,899	166,636	92,498	103,832	57,861	197,350	945,452	727,278	1,672,730	100
Balance from previously approved programmes											(21,575)	(18,165)	(39,740)	
Programme cancellations												(62,572)	(62,572)	
Recovery cost												8,154	8,154	
Subtotal											923,877	654,695	1,578,572	
Savings and deficit											451	179	630	
Adjustments											(6,923)		(6,923)	
GRAND TOTAL											917,405	654,874	1,572,279	

a/ Includes, in 1992 figures, the amount of $47,376 for Central and Eastern European countries.

b/ This assistance cannot be broken down into the categories above.

Table 2

Summary of programmes funded from general resources approved by the Executive Board during the biennium ended 31 December 1993 (by region and type of programme)

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Health	69,202	28,668	20,106	4,228	11,870	38,636	56,112	13,905	4,500	50,650	161,790	136,087	297,877	32
Water supply and sanitation	38,254	6,180	2,682		1,420	7,105	18,115	870	2,000	4,250	62,671	20,405	83,076	9
Nutrition and household food security	11,346	6,471	2,700	565		7,100	8,597	898	1,500	6,960	24,143	21,994	46,137	5
Education	22,971	10,100	9,082	2,868	2,195	27,155	27,779	6,407	5,000	11,725	67,027	58,255	125,282	13
Young child development	962	1,170	1,975	200	310	750	75	150			3,322	2,270	5,592	1
Community organization and development	8,023	100	100				160		1,500	3,400	9,783	3,500	13,283	1
Area-based, integrated and urban services	14,462	1,969	1,990	600	4,975	9,830	8,524	4,866			29,951	17,265	47,216	5
Women-centred programmes	2,756	240	1,309	1,345	310	5,500	6,612	585	2,000	3,048	12,987	10,716	23,703	3
Children in especially difficult circumstances	3,178	556	3,740	266	550	2,150	3,045			2,575	10,513	5,547	16,060	2
Advocacy	9,632	5,161	3,927	541	90	3,060	6,257	4,504	400	14,795	20,306	28,061	48,367	5
Planning and social statistics	10,823	2,811	6,512	500	2,130	4,866	3,937	2,298	625	11,097	24,027	21,572	45,599	5
Programme support	16,063	17,208	13,035	2,133	1,144	11,788	20,681	1,017		3,001	50,923	35,147	86,070	9
Emergency relief and rehabilitation	9,048				13,200	600	4,820		19,100	18,200	46,168	18,800	64,968	7
Unallocated reserve b/			615			3,000				33,867	615	36,867	37,482	4
Total	216,740	82,634	67,973	13,246	38,194	121,540	164,694	35,500	35,625	163,566	524,226	416,486	940,712	100
Balance from previously approved programmes											(21,575)	(18,165)	(39,740)	
Programme cancellations												(62,572)	(62,572)	
Subtotal											502,651	335,749	838,400	
Savings and deficit											451	179	630	
GRAND TOTAL											503,102	335,928	839,030	

a/ The 1993 figure includes $ 18,500 approved for Central and Eastern European countries and the new independent States.

b/ This assistance can not be broken down into the categories above.

Table 3

Programmes entering into effect during 1992 - 1993 between Board sessions corresponding to specific contributions received or pledged during 1992 - 1993 and adjustments and transfers

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Health	35,466	24,633	6,416	6,756	79,585	15,142	1,422	2,060	(3,008)	1,108	119,901	51,898	171,799	23
Water supply and sanitation	6,756	6,382	1,255	6,694	26,796	15,667	1,523	1,236			36,332	31,980	70,312	10
Nutrition and household food security	2,662	1,890	2,434	1,160	7,061	835	221	45	92		12,470	3,930	16,400	2
Education	3,401	6,954	6,260	9,571	6,295	5,787	1,165	1,233		114	17,141	23,660	40,801	6
Young child development		697	1,409	1,558		61					1,409	2,315	3,724	1
Community organization and development	5,171	3,315	1,505	2,377	969	748		244		890	7,665	7,575	15,240	2
Area-based, integrated and urban services	649	195	364	1,293		31	100				1,113	1,520	2,633	0
Women-centred programmes	68		1,571	2,053	1,197	593	50	101			2,886	2,747	5,633	1
Children in especially difficult circumstances	1,659	2,366	10,524	10,892	2,595	1,125	340	315	123	708	15,241	15,407	30,648	4
Advocacy	1,600	366	1,392	331	688	3,672		1	(75)	285	3,605	4,655	8,260	1
Planning and social statistics	1,095	1,731	373	315					(34)	6,532	1,434	8,578	10,012	1
Programme support	9	136	1,140	382	523	17					1,672	536	2,208	0
Emergency relief and rehabilitation	115,963	66,361	1,297	972	7,476	1,419	49,463	63,096	24,136	24,162	198,357	156,010	354,367	48
Unallocated reserve b/										(17)	0	(17)	(17)	
Total	176,521	117,226	35,960	46,353	133,205	45,096	54,304	68,332	21,236	33,784	421,226	310,792	732,018	100
Recovery cost												8,154	8,154	
Adjustments											(6,923)		(6,923)	
GRAND TOTAL											414,303	318,946	733,249	

a/ The 1993 figures includes $26,876 for Central and Eastern European countries and the new independent States.
b/ This assistance can not be broken down into the categories above.

Table 4

Summary of expenditures in 1992 – 1993 by region and type of programme

(Thousands of United States dollars)

	Africa		Americas and the Caribbean		Asia		Middle East and North Africa		Interregional a/		Total			
	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	1992	1993	Total	Percentage
Child health														
Immunization	33,295	26,494	6,038	3,542	54,992	48,939	11,235	8,509	777	6,637	106,337	92,121	198,458	13
Oral rehydration therapy	2,188	1,508	2,150	3,191	2,750	1,877	1,749	1,730		74	8,837	8,380	17,217	1
Other health	53,425	47,660	12,044	13,102	31,413	33,662	9,201	7,027	6,497	8,644	112,580	110,115	222,695	14
Subtotal, Child health	88,908	75,662	20,232	19,835	89,155	84,498	22,185	15,266	7,274	15,355	227,754	210,616	438,370	28
Child nutrition and food	10,122	8,591	2,378	3,022	15,064	16,099	269	381	4,122	3,215	31,955	31,308	63,263	4
Water supply and sanitation	28,756	33,096	7,113	8,120	43,473	36,481	4,323	4,764	415	767	84,082	84,128	168,210	11
Education b/	12,693	15,850	8,790	11,910	42,958	36,275	4,263	5,437	1,798	2,840	71,502	72,312	143,814	9
Other programme areas c/	19,253	20,577	10,780	14,387	18,929	16,396	2,758	3,142	1,816	1,802	53,336	56,404	109,740	7
Emergency	63,658	96,361	1,346	1,955	13,245	14,419	51,855	79,927	16,495	29,845	166,599	222,507	389,106	25
Planning/advocacy/programme support	40,851	48,292	15,650	20,248	27,493	31,343	8,961	9,870	15,425	16,665	108,580	126,427	235,007	15
Total	264,243	299,429	67,489	79,477	250,317	235,511	94,614	118,796	47,145	70,489	743,808	803,702	1,547,510	100
Programme support services											98,340	99,934	198,274	
Total assistance											842,148	903,636	1,745,784	
Administrative services											85,883	87,020	172,903	
Recovery from programmes											(6,152)	(6,682)	(12,834)	
TOTAL EXPENDITURE											921,879	983,974	1,905,853	

a/ Includes, in 1992 figures, an amount of $16,063, and in 1993, an amount of $32,064, for Central and Eastern European countries and the new independent States.

b/ Includes young child development programme.

c/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.

Table 5

Expenditure for cooperation by programme in 1992 and 1993

(Thousands of United States dollars)

	1990		1991		Total 1990–1991		1992		1993		Total 1992–1993		1992–93 over 1990–91 Increase (decrease)	
	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	% of total	Amount	Percentage
Child health	250,216	43	202,366	34	452,582	39	227,754	31	210,616	26	438,370	28	(14,212)	-6
Child nutrition	29,085	5	30,747	5	59,832	5	31,956	4	31,308	4	63,263	4	3,431	11
Water supply and sanitation	82,396	14	73,289	12	155,685	13	84,082	11	84,128	10	168,210	11	12,525	15
Education a/	57,122	10	48,373	8	105,495	9	71,502	10	72,312	9	143,814	9	38,319	54
Other programme areas b/	41,252	7	38,850	7	80,102	7	53,336	7	56,404	7	109,740	7	29,638	56
Emergency c/	49,139	8	110,744	19	159,883	14	166,599	22	222,507	28	389,106	25	229,223	138
Planning/advocacy/ programme support	75,120	13	86,722	15	161,842	14	108,580	13	126,427	16	235,007	15	73,165	87
Total	584,330	100	591,091	100	1,175,421	100	743,808	100	803,702	100	1,547,510	100	372,089	334
Programme support services	84,947		92,222		177,169		98,340		99,934		198,274			
Total assistance	669,277		683,313		1,352,590		842,148		903,636		1,745,784			

a/ Includes young child development.
b/ Consists of community development and organization, children in especially difficult circumstances and women-centred programmes.
c/ Includes, in 1992 figures, an amount of $3,357 for Central and Eastern European countries.

Table 6

Status of funds from the United Nations system related to Board-approved programmes as at 31 December 1993

(United States dollars)

	Opening balance 1 January 1992	Received	Accounts adjusted	Total	Expenditures	Returned/ transferred	Balance 31 December 1993
UNCDF	156,204	1,000,000	0	1,156,204	1,183,786	0	(27,582)
UN, DHA		1,570,000	0	1,570,000	527,994	0	1,042,006
UNDP	(1,819,982)	2,376,212	0	556,230	1,807,812	0	(1,251,582)
UNDRO	1,027,165	2,850,283	0	3,877,448	3,178,704	0	698,745
UNESCO	4,500	0	0	4,500	0	0	4,500
UNFPA	(1,452,406)	4,375,701	0	2,923,295	4,035,720	0	(1,112,425)
UNHCR	(45,231)	7,246,577	0	7,201,346	6,742,300	0	459,046
United Nations Trust Fund	(656,957)	67,000	0	(589,957)	218,982	0	(808,939)
Office of the Special Representative of the Secretary-General for Cambodia	(600,000)	0	0	(600,000)	0	0	(600,000)
Coordinator for United Nations Assistance Programme Relating to Afghanistan	1,997,025	2,424,366	0	4,381,361	1,927,348	0	2,464,043
World Bank	(257,875)	9,267,509	0	9,009,634	6,417,214	0	2,592,420
PAHO, Washington, D. C.	10,759	0	0	10,759	1,404	0	9,355
WHO	0	20,000		20,000	12,366	0	7,634
UN Emergency Fund							
DHA/CERF	0	1,382,126		1,382,126	1,990,693	0	(608,567)
DHA/Iraq	0	36,348,678		36,348,678	24,102,770	0	12,245,908
Total	(1,866,799)	68,926,453	0	67,261,654	52,147,093	0	15,114,561

Annex II

GLOSSARY OF SELECTED UNICEF TERMINOLOGY USED IN THE REPORT

ACCOUNTS, AUDITED

The financial statements of the organization for a specified period or at a specified date audited by the External Auditors (United Nations Board of Auditors).

ACCRUAL BASIS OF ACCOUNTING

The accrual basis of accounting for revenue in each financial period means that income is recognized when it is due and not when it is received. Accrual of expenditures in each financial period means that costs are recognized when obligations arise or liabilities are incurred and not when payments are made.

ASSET

An asset is a resource owned by or due to the organization as a result of past events.

BUDGET

A plan in financial terms for carrying out proposed activities in a specified time. The term "budget" is used to refer to UNICEF administrative and programme support costs, as well as to the Greeting Card and related Operations. However, the Executive Board approves an appropriation of funds only for UNICEF administrative and programme support costs.

Budget appropriations

The total appropriation of funds approved by the Executive Board for UNICEF administrative and programme support costs, against which obligations may be incurred for those purposes up to the amount so approved.

Budget estimates

Estimates of the costs of proposed administrative and programme support activities prepared for submission to the UNICEF Executive Board for the approval of relevant appropriations.

Budget estimates, revised

Resulting from Executive Board approval of "supplementary estimates" proposed to adjust an approved budget.

CASH HOLDINGS

The aggregation of all the funds of the organization, including coins, bank notes, cheques, balances in current and call accounts, saving accounts and interest-bearing deposits.

Cash-in-transit

Cash transfers between one or more UNICEF bank accounts at a specified time.

Cash in current bank accounts

The aggregate of money maintained in UNICEF bank accounts, as reflected in UNICEF books of account, to sustain operational requirements.

Cash in interest-bearing deposits

Funds temporarily available, over those needed for immediate requirement, held in short-term interest-bearing deposits and ready to be drawn down when needed.

Cash-on-hand (also called "petty cash")

Cash kept on hand by authorized officers as a convenience for making small payments on behalf of the organization.

CONTRIBUTIONS, VOLUNTARY

Contributions to UNICEF that are offered and accepted without reference to a scale of assessment determined by any United Nations legislative body.

CONTRIBUTIONS RECEIVABLE

Contributions pledged to UNICEF but not received until a future time.

CURRENCIES OF "RESTRICTED USE" FOR UNICEF

Currencies the use of which (mainly in respect of transferability and convertibility) is limited because of foreign exchange regulations or donor's wish. When those limitations do not exist, the currencies are considered by UNICEF as "unrestricted" because these are fully convertible.

EARMARKED

To give expression to a restriction imposed by agreement or by administrative action on the use of an account or of an equivalent amount of assets.

EXPENDITURES

Expenditure for a financial period is the sum of the disbursements and valid unliquidated obligations made against the appropriation/allocation of the period.

FINANCIAL PERIODS

The operating period of the organization, covered by the financial statements, is on a biennial basis.

FINANCIAL REGULATIONS

Until 31 December 1987, UNICEF accounts were maintained in accordance with the Financial Regulations of the United Nations, with such modifications as required by the nature of UNICEF work. Since 1 January 1988, UNICEF accounts have been maintained in accordance with the UNICEF Financial Regulations and Rules.

FUND BALANCE

Fund balances and reserves represent the difference between the assets and the liabilities of the organization. Consists of funds available for the implementation of programmes funded by general resources and supplementary funds as well as funds available for the acquisition of capital assets.

INCOME

Income for a financial period is defined as money or money equivalent received or accrued during the financial period which increases existing net assets.

UNICEF income is recorded on the basis of funds or pledges received for the current year. It comprises funds classified as "general resources" and "supplementary funds".

Income, deferred

Funds received or pledges recorded as receivable, attributable to future financial periods and, therefore, not credited to the income account of the period reported on.

Income, general resources

Unearmarked income which includes funds from voluntary annual contributions of Governments, the net income from the Greeting Card and related Operations, funds contributed by the public and certain "other (or miscellaneous) income".

Income, other

Also referred to as "miscellaneous income" for general resources.

Miscellaneous income is defined in the United Nations system as income other than (a) the value of assessed or voluntary contributions and (b) such other income items as may be excluded under the organization's financial regulations and rules.

In UNICEF, this includes income other than the value of the voluntary contributions and the net income of the Greeting Card and related Operations.

Income, supplementary funds

Specific contributions for programmes approved by the UNICEF Executive Board, in addition to general resources, which then become part of UNICEF programmes.

Consists of funds contributed to UNICEF by Governments, non-governmental organizations and United Nations agencies for specific purposes.

INVENTORY

The value of supplies and equipment for programmes owned by the organization, as well as the Greeting Card and related Operations materials at the end of an accounting or financial period.

LIABILITY

A liability is a present obligation of the organization arising from past events, the settlement of which is expected to result in an outflow of resources from the organization.

LIQUIDITY POLICY

Owing to the nature of programme implementation and UNICEF cash flows, there may occur, from time to time, short-term imbalances between general resources cash disbursements and cash receipts. The UNICEF liquidity policy allows these temporary imbalances to be offset by up to one half of the balance of supplementary cash-on-hand.

LIQUIDITY REQUIREMENT

In order to meet UNICEF liquidity requirements, general resources convertible cash balances, at the end of each fiscal year, are required to equal 10 per cent of projected general resources income for the next fiscal year.

LOCAL CURRENCY

The currency of the country or area in which the local financial records of an activity are kept and/or in which its local financial transactions take place.

NON-EXPENDABLE PROPERTY

Items of property and equipment charged to the administrative budget with an individual unit cost of at least $1,500.

OBLIGATION

Obligations are amounts of orders placed, contracts awarded, services received and other transactions which involve a charge against the resources of the current financial period. Obligations may be maintained either for that period or until liquidated or cancelled.

PLEDGE

A written commitment by a prospective donor to make a voluntary contribution to UNICEF. A written commitment which is subject to the need to secure an appropriate national legislative approval is considered a pledge.

PROCUREMENT SERVICES

UNICEF assists Governments, United Nations agencies and non-governmental organizations working in the fields of benefit to children by undertaking, on request and on a reimbursable basis, the procurement of goods and services. A small handling charge is added by UNICEF to the cost of the supplies and services to cover the costs of extra administration and documentation (see special accounts).

RATES OF EXCHANGE

The UNICEF accounts are maintained in United States dollars. Transactions in other currencies are converted for recording into United States dollars, in principle, at the United Nations operational rates of exchange.

RESERVE FOR INSURANCE

A reserve of $200,000 was established by the Executive Board in November 1950 when UNICEF adopted a policy of self-insurance for programme supplies. UNICEF also has a reserve for third-party liability, which has a balance as of 31 December 1993 of $28,274.17.

SCHEDULE

Explanatory or supporting analyses accompanying financial statements.

SPECIAL ACCOUNTS

Funds accepted by UNICEF mainly to cover the costs of procurement of supplies and services undertaken by UNICEF on behalf of others. They also include financing provided by sponsors to cover the costs of Junior Professional Officers as well as costs specifically approved by the Executive Board, such as those relating to the World Summit for Children and the World Conference on Education for All. These funds are not considered UNICEF income and are recorded separately and distinguished from funds that are part of income and are spent for programmes approved by the Board.

SPECIFIC CONTRIBUTIONS

Programme recommendations are often prepared in excess of the input available from general resources. These recommendations are approved by the Board as suitable for funding by supplementary contributions from donors. When a supplementary contribution for specific purposes is made for such a programme, the corresponding commitment enters into effect (usually between Board sessions).

UNENCUMBERED BALANCE

That portion of the approved budget that has not been expended at the end of the year. The unspent balance at the end of the biennium is cancelled and reported to the Executive Board.

WRITE-OFF

An adjustment to the accounts in order to record the loss of or reduction in the value of an asset.